

College and Universities

Fund: General (0001-00)

Sources: Idaho's four 4-year college and universities, the University of Idaho, Boise State University, Idaho State University and Lewis-Clark State College, form a statewide higher education system. Most of the appropriated funding they receive comes from the General Fund. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The 4-year college and universities use their General Fund appropriation to support and maintain the instruction, research and public service functions of the university, including all related institutional support, operation and maintenance activities.

Budget Unit: EDGA(512) College & Universities: BOISE STATE UNIVERSITY

FY 03	FY 04	FY 05	FY 06	FY 07
\$65,148,600	\$67,879,700	\$69,561,000	\$72,111,400	\$75,673,600

Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

FY 03	FY 04	FY 05	FY 06	FY 07
\$56,384,600	\$59,034,400	\$61,409,300	\$63,925,700	\$65,967,200

Budget Unit: EDGC(514) College & Universities: UNIVERSITY OF IDAHO

FY 03	FY 04	FY 05	FY 06	FY 07
\$75,139,200	\$79,973,500	\$83,177,100	\$86,185,468	\$89,414,800

Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

FY 03	FY 04	FY 05	FY 06	FY 07
\$10,182,500	\$10,958,900	\$11,362,600	\$11,778,700	\$12,580,800

Budget Unit: EDGE(501) College & Universities: EDUCATION BOARD OFFICE

FY 03	FY 04	FY 05	FY 06	FY 07
\$75,081	\$107,023	\$88,903	\$74,946	\$79,896

Total General Fund (0001-00)

FY 03	FY 04	FY 05	FY 06	FY 07
\$206,929,981	\$217,953,523	\$225,598,903	\$234,076,214	\$243,716,296

Fund: Economic Recovery Reserve (0150-01)

Sources: Moneys in the fund are from cigarette taxes (deposits made pursuant to Idaho Code §63-2520) and interest earnings from the investment of idle moneys in the fund. Although not specified in law, it also includes transfers from the general fund or other funds as approved by the legislature.

Uses: The fund was created for the purpose of meeting general fund revenue shortfalls, meeting expenses incurred as the result of a major disaster declared by the governor, or for providing one-time tax relief payments to the citizens of Idaho. It has been used for 27th pay period in FY 2006, one-time replacement equipment costs, economic development projects, the Parks and Recreation "Experience Idaho" initiative, and other line-items as approved by the legislature. (Idaho Code §67-3520)

Budget Unit: EDGA(512) College & Universities: BOISE STATE UNIVERSITY

FY 03	FY 04	FY 05	FY 06	FY 07
\$0	\$0	\$0	\$1,228,000	\$1,135,552

Budget Unit: EDGC(514) College & Universities: UNIVERSITY OF IDAHO

FY 03	FY 04	FY 05	FY 06	FY 07
\$0	\$0	\$0	\$1,598,700	\$1,162,000

Budget Unit: EDGG(511) Lewis-Clark State College

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$280,400	FY 07 \$126,700
------------------	------------------	------------------	------------------------	------------------------

Budget Unit: EDGH(513) Idaho State University

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$1,140,800	FY 07 \$1,390,108
------------------	------------------	------------------	--------------------------	--------------------------

Total Economic Recovery Reserve Fund (0150-01)

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$4,247,900	FY 07 \$3,814,360
------------------	------------------	------------------	--------------------------	--------------------------

Fund: Agricultural College Endowment Income (0481-02)

Sources: The University of Idaho is the beneficiary of the Agricultural College Endowment Fund (Idaho Code §33-2913 and §33-2914). This fund receives income from the sale of land on contract, timber sales, land rentals, cottage site rentals, grazing rentals and mineral rentals from lands granted to the State of Idaho by Congress for the support and maintenance of the agricultural college at the University of Idaho.

Uses: Idaho Code §33-2914 directs that these funds be used for the support and maintenance of the agricultural college at the University of Idaho.

Budget Unit: EDGC(514) College & Universities: UNIVERSITY OF IDAHO

FY 03 \$1,136,100	FY 04 \$960,000	FY 05 \$385,800	FY 06 \$0	FY 07 \$661,200
--------------------------	------------------------	------------------------	------------------	------------------------

Fund: Charitable Institutions Endowment Income (0481-03)

Sources: Idaho State University is a beneficiary of the Charitable Institutions Endowment Fund created in Idaho Code §66-1103. "The lands granted to the state of Idaho for other state charitable, educational, penal and reformatory institutions ... comprising 150,000 acres, may be sold and disposed of as provided by law, the proceeds thereof to constitute a permanent fund....." "The proceeds from the sale of said lands, or any portion thereof, or of any gravel therein, or any timber thereon, including any damages collected for timber trespass, but not including rentals for grazing or other uses not involving permanent detriment to or depreciating the value of such land, shall be paid into and credited to the said endowment fund."

Idaho Code §66-1105 creates the charitable institutions fund that is credited for all the above revenue and "together with all interest on deferred payments of any portion of the purchase price of said lands and all interest on or other earnings of said endowment fund...."

Idaho Code §66-1106 transfers the funds in the charitable institutions fund to "the following designated funds in the following proportions:

Idaho State University - 4/15
State Youth Services Center - 4/15
State Hospital North - 4/15
Veteran's Home - 5/30
School for Deaf and Blind - 1/30

Uses: Idaho Code §66-1107 specifies that these funds be used for the "support or maintenance of the Idaho State University"

Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

FY 03 \$1,085,400	FY 04 \$914,600	FY 05 \$383,800	FY 06 \$0	FY 07 \$629,700
--------------------------	------------------------	------------------------	------------------	------------------------

Fund: Normal School Endowment Income (0481-04)

Sources: Idaho State University and Lewis-Clark State College are the beneficiaries of the Normal School Endowment Fund (Idaho Code §33-3302): " All moneys now in, or credited to, that certain fund...and all moneys which may accrue from the investments of the proceeds of the sale of any of the lands granted the State of Idaho by the United States government...for state normal schools or of any of the timber growing thereon and also any and all moneys which may be received on account of any rentals charged for the use of any of such lands and all moneys which may be received by the State Treasurer on account of interest upon deferred payments on such of said lands as may have been sold by the state...."

Uses: Idaho Code §33-3302 provides: "No moneys shall ever be appropriated out of this normal school fund for any purpose whatsoever other than the support and maintenance of the department of education at Idaho State University, and Lewis-Clark State College, and not more than one-half (1/2) of all moneys accruing to this fund shall ever be appropriated for the support and maintenance of either of such institutions."

Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

FY 03	\$1,838,200	FY 04	\$1,597,500	FY 05	\$1,497,600	FY 06	\$1,602,800	FY 07	\$1,057,800
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------

Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

FY 03	\$1,840,156	FY 04	\$1,538,565	FY 05	\$1,543,835	FY 06	\$1,613,003	FY 07	\$1,016,429
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------

Total Normal School Endowment Income Fund (0481-04)

FY 03	\$3,678,356	FY 04	\$3,136,065	FY 05	\$3,041,435	FY 06	\$3,215,803	FY 07	\$2,074,229
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------

Fund: Scientific School Endowment Income (0481-06)

Sources: The University of Idaho is the beneficiary of the Scientific School Endowment Fund (Idaho Code §33-2911 and §33-2912). This fund receives the income from the sale of land on contract, timber sales, land rentals, cottage site rentals, grazing rentals and mineral rentals from lands granted to the State of Idaho by Congress for the support and maintenance of a scientific college or department at the University of Idaho.

Uses: Idaho Code §33-2912 directs that these funds be used for the support and maintenance of a scientific college or department at the University of Idaho.

Budget Unit: EDGC(514) College & Universities: UNIVERSITY OF IDAHO

FY 03	\$4,241,700	FY 04	\$3,785,000	FY 05	\$3,159,300	FY 06	\$2,848,500	FY 07	\$2,375,800
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------

Fund: University Endowment Income (0481-08)

Sources: The University of Idaho is the beneficiary of the University of Idaho Endowment Fund (Idaho Code §33-2909 and §33-2910). This fund receives the income from the sale of land on contract, timber sales, land rentals, cottage site rentals, grazing rentals and mineral rentals from lands granted to the State of Idaho by Congress for the support and maintenance of the university.

Uses: Idaho Code §33-2910 directs that these funds be set apart for the support and maintenance of the University of Idaho.

Budget Unit: EDGC(514) College & Universities: UNIVERSITY OF IDAHO

FY 03	\$3,496,300	FY 04	\$3,110,000	FY 05	\$3,169,100	FY 06	\$3,465,500	FY 07	\$1,822,600
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------

Fund: Idaho Millennium Income (0499-00)

Sources: Due to legislative appropriation, Boise State University receives a portion of the Idaho Millennium Income Fund. Consists of distributions from the Idaho Millennium Fund and Idaho Permanent Endowment Fund (beginning in July 2009) and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the state treasurer and shall retain its own earnings (Idaho Code §67-1806).

Uses: The Joint Millennium Fund Committee has the power and duty to present recommendations annually to the legislature for the use of the moneys in the Idaho Millennium Income Fund (Idaho Code §67-1808)

Budget Unit: EDGA(512) College & Universities: BOISE STATE UNIVERSITY

FY 03	\$140,021	FY 04	\$0	FY 05	\$0	FY 06	\$0	FY 07	\$0
--------------	------------------	--------------	------------	--------------	------------	--------------	------------	--------------	------------

Fund: Unrestricted (0650-00)

Sources: Unrestricted Funds are student tuition and fees collected by BSU, ISU and LCSC. In addition to tuition, all students are charged a variety of fees, where applicable, including: part-time fees, graduate fees, professional fees (e.g. law, medicine, pharmacy, architecture, etc.), course overload fees, summer session fees, in-service teacher fees, Western Undergraduate Exchange (WUE) fees, employee/spouse fees and senior citizen fees. Interest earned from appropriated tuition and fees is deposited to the General Fund.

Uses: BSU, ISU, and LCSC can expend tuition and fees without restriction in the performance of the primary objectives of the institution, e.g. for instruction, research, extension, and public service, and for programs that support those functions.

Budget Unit: EDGA(512) College & Universities: BOISE STATE UNIVERSITY

FY 03	\$8,628,261	FY 04	\$8,621,911	FY 05	\$14,924,044	FY 06	\$30,730,554	FY 07	\$40,383,365
--------------	--------------------	--------------	--------------------	--------------	---------------------	--------------	---------------------	--------------	---------------------

Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

FY 03	\$4,718,745	FY 04	\$3,420,058	FY 05	\$6,706,043	FY 06	\$35,563,460	FY 07	\$32,608,672
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	---------------------	--------------	---------------------

Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

FY 03	\$1,422,904	FY 04	\$960,260	FY 05	\$2,107,306	FY 06	\$5,966,371	FY 07	\$7,786,571
--------------	--------------------	--------------	------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------

Total Unrestricted Fund (0650-00)

FY 03	\$14,769,910	FY 04	\$13,002,229	FY 05	\$23,737,393	FY 06	\$72,260,385	FY 07	\$80,778,609
--------------	---------------------	--------------	---------------------	--------------	---------------------	--------------	---------------------	--------------	---------------------

Fund: LCSC Payroll (0651-00)

Sources: Lewis-Clark State College uses the State Controller's payroll system to pay all employees of the college, not just those funded with General Fund money. Revenues going in to Fund 0651-00 are generated by the institution's auxiliary enterprises, local accounts and grants.

Uses: Lewis-Clark State College uses Fund 0651-00 as a memo account only for payroll processing purposes and only for those employees who are paid from revenues generated from the college's auxiliary enterprises, local accounts and grants. This account creates no obligation for the State and it relies on zero dollars from the state.

Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

FY 03	\$8,953,108	FY 04	\$9,461,711	FY 05	\$10,028,336	FY 06	\$10,483,832	FY 07	\$10,156,543
--------------	--------------------	--------------	--------------------	--------------	---------------------	--------------	---------------------	--------------	---------------------

Fund: Restricted (0660-00)

Sources: The University of Idaho, was established by an act of the Territorial Legislature in January, 1889, which provided that resident students shall not pay tuition. Idaho Constitution Article XI, Section 10 incorporated the Territorial Act into the Constitution. Thus, since UI is under a constitutional prohibition from charging tuition to residents, it remains limited to the collection of matriculation and student fees. This fund retains any interest income earned from these fees. Revenues generated from these fees are classified as restricted funds.

Uses: Expenditure of the matriculation fees paid by resident students is restricted to only the costs associated with the maintenance and operation of an institution's physical plant, its student services and institutional support. These funds cannot be used to pay for the "cost of instruction" for resident students.

Prior to 2005, state law prohibited the college and universities from charging tuition. This prohibition, as it applied to BSU, ISU and LCSC, was repealed by the legislature in 2005. Nevertheless, the expenditure detail for the University of Idaho is not included below. Unlike BSU, ISU and LCSC, the constitutional status of the UI allows it to retain, manage and expend all student fees directly rather than depositing those moneys with the State Treasurer and expending them through the State Controller.

Budget Unit: EDGA(512) College & Universities: BOISE STATE UNIVERSITY

FY 03	\$17,173,423	FY 04	\$24,340,262	FY 05	\$23,354,012	FY 06	\$16,403,784	FY 07	\$0
--------------	---------------------	--------------	---------------------	--------------	---------------------	--------------	---------------------	--------------	------------

Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

FY 03	\$17,764,496	FY 04	\$20,889,664	FY 05	\$22,185,626	FY 06	\$0	FY 07	\$0
--------------	---------------------	--------------	---------------------	--------------	---------------------	--------------	------------	--------------	------------

Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

FY 03	\$3,237,190	FY 04	\$4,152,963	FY 05	\$4,653,262	FY 06	\$1,156,452	FY 07	\$0
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	------------

Total Restricted Fund (0660-00)

FY 03	\$38,175,109	FY 04	\$49,382,889	FY 05	\$50,192,899	FY 06	\$17,560,236	FY 07	\$0
--------------	---------------------	--------------	---------------------	--------------	---------------------	--------------	---------------------	--------------	------------

College and Universities Grand Total

FY 03	\$282,605,985	FY 04	\$301,706,017	FY 05	\$319,696,967	FY 06	\$348,158,370	FY 07	\$346,029,337
--------------	----------------------	--------------	----------------------	--------------	----------------------	--------------	----------------------	--------------	----------------------